United Nations E/ICEF/2015/L.11

Economic and Social Council

Distr.: Limited
17 June 2015

Original: English

For action

United Nations Children's Fund
Executive Board
Annual session 2015
16-18 June 2015
Agenda item 7

Draft decision submitted to the Executive Board

Internal Audit and Investigations

The Executive Board

1. *Takes note* of the Office of Internal Audit and Investigations 2014 annual report to the Executive Board (E/ICEF/2015/AB/L.2), the UNICEF management response to the annual report of the Office of Internal Audit and Investigations for 2014 (E/ICEF/2015/AB/L.3) and the UNICEF Audit Advisory Committee 2014 annual report;

2. *Requests* the UNICEF Office of Internal Audit and Investigations to include in future annual reports:

(a) An opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the organization's framework of governance, risk management and control;

(b) A concise summary of work and the criteria that support the opinion;

(c) A statement of conformance with the internal audit standards to which UNICEF adheres;

(d) A view on whether the resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit coverage.

15-09955 (E) 170615

Please recycle